



40
years
**GROWING
TOGETHER**

VALDES, GARCIA, MARIN & MARTINEZ, LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS



TAX CALENDAR
December 2016
www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

**DECEMBER
2016**



S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Please contact your account service partner should you have any questions or if you need additional information regarding these matters.

(787) 725-1600

Ramón Marín
 rmarin@vgmmcpa.com

Lucy Martínez
 lmartinez@vgmmcpa.com

Idsa Ramos
 iramos@vgmmcpa.com

Sofía Benítez Arraiza
 sbenitez@vgmmcpa.com

December 12

Tax on Imports monthly return and payment (Form SC 2915D) ¹

Declaration of Imports monthly return (Form SC 2970)¹

Monthly payment of tax withheld on services (Form 480.9A)

Monthly Manufacturer's Excise tax return and payment (Form SC 2225)

December 15

Monthly deposit of income tax withheld from employees (Form 499 R-1)

Monthly deposit of SS and Medicare withheld from employees (Form 941) ²

Monthly payment of income tax withheld from non-residents (Form 480.31)³

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)³

¹ SURI electronic filing.

² Electronic Federal Payment Tax System ("EFTPS").

³ If in excess of \$200.

D
E
C
E
M
B
E
R

2016

If you would like to subscribe or
unsubscribe from these
publications please contact us:

☎ (787) 725-1600
✉ fsosa@vgmmcpa.com

Follow us:



December 15

Payment of Christmas Bonus (last day)

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)

Payment of estimated income tax for corporations, LLC's, partnerships, special partnerships and corporations of individuals (Form 480.E-1)

- Calendar year 2016 4th installment
- FY ending 03/31/17 3rd installment
- FY ending 06/30/17 2nd installment
- FY ending 08/31/17 1st installment

Payment of 4th installment of calendar year 2016 estimated income tax for U.S. corporations (Form 8109 or EFTPS).

December 20

Monthly IVU tax returns and payment (Form AS 2915) ¹ and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form AS 2915)¹ (4% IVU)

¹ SURI electronic filing.

From all of us at
Valdés, García, Marín & Martínez, LLP
We Wish You Joyful Holidays
And a New Year Full of Health & Happiness!

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

©2016 Valdés, García, Marín & Martínez, LLP. All rights reserved. www.vgmmcpa.com